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EXHIBIT D

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Summary of Hours Billed by Attorneys and Paraprofessionals for the Period October 8, 2005 through January 31, 2006

Matter Description	<u>Hours</u>	Amount
Business Operations	1.80	\$384.80
Case Administration	10.00	\$2,124.80
Employee Benefits/Pensions/Labor	237.00	\$41,340.00
Fee/Employment Applications/Objections	2.10	525.00
Litigation	142.25	\$29,205.80
Vendor/Supplier Matters	752.60	\$186,795.65
Total:	1,145.75	\$260,376.05